252. *Establishment bills to be drawn up in full detail on proper forms and to quote sanction.*—A bill for establishment shall, subject to the provisions of section 251, be always made out in full detail on the usual establishment bill forms, whether it is intended to draw the amount from the treasury on such bill or on some other account to which such bill will be attached as a voucher. It shall ordinarily cite the authority of Government or other constituted authority under which the establishment has been entertained. When in emergent circumstances the previous sanction of Government or other authority cannot be obtained, the charge may be passed on production of a certificate to that effect but the necessary sanction must be obtained and submitted as soon as possible. Wages of employees on daily wages shall be drawn on the daily muster-rolls and abstracts.

253. *Payment of pay and allowances.*—(*a*) In the case of an officer transferred from another department, the order of appointment shall state the period and the pay and allowances to which he will be entitled for famine duty. The last pay certificate should be sent through the ordinary channel.

NOTE.—The last pay certificate should state what allowances, if any, will cease on the transfer.

(*b*) Special attention is necessary to the *prompt* submission of appointment orders and last pay certificates, in order that the payment of pay and allowances may not be delayed.

B.—FAMINE RELIEF WORKS

(iii) *Provision of Funds*

254. *Estimate of funds required.*—When it is decided to open departmental works, the Collector, in consultation with the Executive Engineer, shall prepare an estimate of the funds required to the end of the month next following and submit it to the Commissioner. This estimate shall accompany Form 42 which is submitted under section 239 and the amounts required shall be shown in Form 42 itself.

255. *Allotment of funds by Government.*—The Commissioner shall examine these applications and forward them to Government in the Public Works Department for the allotment of funds. Thereafter the Collector in consultation with the Executive Engineer shall submit not later than the 15th of each month a similar application for the following month. There is, however, no objection to the submission of a supplementary application for funds during the course of a month, if the funds already sanctioned for the District are found to be insufficient. Urgent and inevitable expenditure contemplated in section 240 may be incurred without waiting for funds, provided the aggregate demand on the treasury referred to in section 135 is not materially exceeded.

256. When funds have been provided in the manner indicated in the previous paragraph the Executive Engineer will obtain money for disbursement by means of cheques drawn on the District Treasury or on treasuries subordinate thereto, while in respect of pay, allowances and contingencies cash will be obtained on bills drawn on the treasury.

257. *Financing of Sub-Divisional Officers.*—The Public Works Department Sub-Divisional Officer shall be kept in funds by the Executive Engineer in the ordinary way. In consultation with the district officers, convenient sub-treasuries shall be selected as paying centres, and notice shall be given monthly by the Executive Engineer to the treasury officer of the demands likely to be made on the sub-treasuries during the following month, stating as precisely as possible the proportion of small silver and other coins.

(iv) *Method of Accounting for Famine Charges*

258. *Famine accounts to be kept separate.*—The famine accounts of each Sub-Divisional Officer and Executive Engineer shall be kept entirely separate from the ordinary accounts of his office. They shall keep a separate cashbook in Public Works Account Form No. 1, a cheque-book or cheque-books and a treasury pass-book and remittance-book.